

Table A-8.2. **Social Services (SIC 83)—Estimated Coefficients of Variation for Revenue and Expense Estimates and Estimates of Year-to-Year Ratios for Tax-Exempt Firms: 1994 and 1995**

1987 SIC code	Kind of business	Revenue		Year-to-year ratio 1995/1994	Expenses		Year-to-year ratio 1995/1994
		1995	1994		1995	1994	
83	Social services	4.5	4.3	1.4	3.2	3.2	1.7
8322	Individual and family social services	7.5	5.6	3.7	6.9	4.8	4.0
8331	Job training and vocational rehabilitation services	3.6	3.2	1.2	3.6	3.0	1.3
8351	Child day care services	8.6	7.6	2.0	7.6	6.7	2.3
8361	Residential care	5.5	5.1	2.3	6.0	5.3	2.5